

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### BOARD FOR PRIVATE POSTSECONDARY EDUCATION

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Substantive Policy Statement #1: Surety Bonds
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
Effective Date: April 1, 2000  
Issue Date: June 23, 2000
3. **Summary of the contents of the substantive policy statement:**  
HB 2223, signed by Governor Hull on March 31, 2000, allows the Board to require a Surety Bond for an institution that does not demonstrate financial responsibility. Substantive Policy Statement 1 outlines the guidelines the Board uses in determining the amount of the Surety Bond.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**  
New
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**  
Name: Teri Candelaria, Executive Director  
Address: 1400 West Washington Street, Room 260  
Phoenix, Arizona 85007  
Telephone: (602) 542-5709
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**  
Copies are available at the Office of the Arizona State Board for Private Postsecondary Education.

### NOTICE OF SUBSTANTIVE POLICY STATEMENT

#### DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Business/nonbusiness Determination of Gain on Sale of Stock, CTR 00-1
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
May 8, 2000
3. **Summary of the contents of the substantive policy statement:**  
Discusses the basis for determining the business or non-business nature of a stock sale.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**  
New

*Arizona Administrative Register*  
**Notices of Substantive Policy Statements**

---

**5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Tax Research & Analysis Section  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
  
(602) 542-4672

**6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance  
Arizona Department of Revenue  
P.O. Box 29086  
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REVENUE**

**1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

A Purchaser's Potential Tax Liability Resulting From a Purchase of Tangible Personal Property From an In-state Vendor, UTR 00-1

**2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

March 8, 2000

**3. Summary of the contents of the substantive policy statement:**

This substantive policy statement addresses a purchaser's potential tax liability resulting from a purchase of tangible personal property from an in-state vendor.

**4. A statement as to whether the substantive policy statement is a new statement or a revision:**

New

**5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Tax Research & Analysis Section  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
  
(602) 542-4672

**6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance  
Arizona Department of Revenue  
P.O. Box 29086  
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.